

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE

Phillip A. Dye and Rebecca J. Dye
Debtors

Bankruptcy No. 05-11619-JKF
Chapter 13

**Related to Dkt. No. 53, Debtors' Motion
to Enforce Penalty for Filing False
Claims; Dkt. No. 58, Motion to Dismiss
Debtors' Motion to Grant Proofs of
Claim filed on behalf of the United States
of America, Internal Revenue Service**

**ORDER DENYING DEBTORS' MOTION TO ENFORCE PENALTY
FOR FILING FALSE CLAIMS AND GRANTING THE MOTION TO DISMISS
DEBTORS' MOTION FILED ON BEHALF OF THE
INTERNAL REVENUE SERVICE**

AND NOW, this 2nd day of **September, 2005**,

WHEREAS the subject of the motion was with respect to the claims of the secured creditor, IndyMac Bank, and certain tax claims of the United States of America;

WHEREAS IndyMac Bank provided Debtors with an accounting in their prior bankruptcy;

WHEREAS IndyMac's motion for relief from the automatic stay, Docket No. 29, was granted by Order dated August 26, 2005, at Docket No. 62;

WHEREAS Debtors advance the same arguments that were rejected in prior case(s);

WHEREAS Debtors failed to properly serve the United States as required by Fed.R.Bankr.P. 9014 and 7004;

It is **ORDERED** that the motion to enforce penalty is **DENIED**.

It is **FURTHER ORDERED** that the motion filed on behalf of the Internal Revenue Service to dismiss Debtors' motion is **GRANTED**.

It is **FURTHER ORDERED** that the Clerk shall immediately serve a copy of this Order

on Debtors at both addresses listed in their pleadings.


Judge Judith K. Fitzgerald rmab
United States Bankruptcy Court